

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:)	
)	
MICHAEL K. HERRON,)	
)	Bank. No. 19-24527 TPA
)	
)	Chapter 11
Debtor.)	
)	
)	
UNITED STATES OF AMERICA,)	
)	
)	Related to
Movant,)	Document Nos. 395
)	
vs.)	
)	
)	
)	
MICHAEL K. HERRON,)	
)	
)	
Respondent.)	

STIPULATION AND AGREED ORDER

IT IS HEREBY STIPULATED AND AGREED by and between Michael K. Herron, Debtor, as represented by counsel, and the United States of America, as represented by Stephen R. Kaufman, Acting United States Attorney for the Western District of Pennsylvania, and Jill Locnikar, Assistant U.S. Attorney, as follows:

1. The Internal Revenue Service has a post-petition claim against the Debtor for income tax for the year 2020.
2. Debtor will pay the IRS post-petition claim, together with accrued interest and penalty, in full by March 31, 2022. The approximate balance on that date will be \$171,133.87. The IRS

will provide the final payoff prior to on March 1, 2022.

3. Any further post-petition liabilities incurred by the Debtor will be paid promptly upon receipt of a balance due notice.

4. Unless the Internal Revenue Service notifies the Debtor otherwise, all payments required under this stipulation shall be made to the Internal Revenue Service, for the attention of the Chief, Insolvency Section, Internal Revenue Service, Room 711B Federal Building, 1000 Liberty Avenue, Pittsburgh, PA 15222.

5. Any refunds or credits to which the Debtor may become entitled at any time before the liabilities to be repaid pursuant to this stipulation are fully satisfied may be credited administratively against the outstanding balance. In the event any refund check or checks are received by the Debtor prior to the full satisfaction of the tax liability, such check or checks shall be endorsed according to law and mailed to: Internal Revenue Service, Attention: Chief, Insolvency Section, Internal Revenue Service, Room 711B Federal Building, 1000 Liberty Avenue, Pittsburgh, PA 15222.

6. To the extent that there are nondischargeable tax debts in this case, the Debtor shall remain liable following the end of the bankruptcy case for any unpaid postpetition interest and penalties under Bruning v. United States, 376 U.S. 358 (1964).

7. In the event that the Debtor fails to make any of the payments required under this stipulation **or** fails to comply with any of its postconfirmation federal tax obligations, the Internal Revenue Service may pursue collection of all unpaid preconfirmation and postconfirmation liabilities through any means authorized by the Internal Revenue Code or other applicable law, including levy and seizure of the Debtor's assets, including any exempt property. Notwithstanding the foregoing, the Debtor shall have thirty (30) days to cure all delinquent plan

payments and postconfirmation tax liabilities. This thirty-day period shall commence upon the issuance of a written notice of plan default by the Internal Revenue Service to the Debtor.

8. This stipulation and agreement shall be deemed incorporated in the plan of reorganization and supersedes it where inconsistent with it.

STEPHEN R. KAUFMAN
Acting United States Attorney

/s/ Aurelius Robleto
Aurelius P. Robleto
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By: /s/ Jill Locnikar
JILL LOCNIKAR
Assistant U.S. Attorney
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700 Grant Street, Suite 4000
Pittsburgh, PA 15219
Tel: (412) 894-7429
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PA ID No. 85892


U.S. Bankruptcy Judge

IT IS SO ORDERED.

September 8, 2021
Date

In re:
Michael K. Herron
Debtor

Case No. 19-24527-TPA
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0315-2
Date Rcvd: Sep 08, 2021

User: mgut
Form ID: pdf900

Page 1 of 3
Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 10, 2021:

Recip ID	Recipient Name and Address
db	+ Michael K. Herron, 1276 Tacoma Street, Hernando, FL 34442-3237

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Sep 10, 2021

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 8, 2021 at the address(es) listed below:

Name	Email Address
Alexander R. Kalyniuk	on behalf of Defendant Internal Revenue Service United States of America Alexander.R.Kalyniuk@usdoj.gov, James.J.Wilkinson@usdoj.gov;eastern.taxcivil@usdoj.gov
Aurelius P. Robleto	on behalf of Attorney ROBLETO KURUCE PLLC apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Plaintiff Michael K. Herron apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Accountant Duggan Joiner and Company apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	

District/off: 0315-2

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on behalf of Debtor Michael K. Herron apr@robletolaw.com
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Brian Nicholas

on behalf of Defendant BANK OF AMERICA N.A bnicholas@kmlawgroup.com

Brian Nicholas

on behalf of Creditor BANK OF AMERICA N.A. bnicholas@kmlawgroup.com

Brian E. Caine

on behalf of Creditor U.S. Bank Trust National Association as Trustee of the Bungalow Series III Trust
bcaine@parkermccay.com, BKcourtnotices@parkermccay.com

Brian M. Kile

on behalf of Creditor NexTier Bank N.A. bkile@grenenbirsic.com, mcupec@grenenbirsic.com;lstanger@grenenbirsic.com

Catriona Madalyn Coppler

on behalf of Creditor United States of America Department of the Treasury Internal Revenue Service
Catriona.M.Coppler@usdoj.gov, eastern.taxcivil@usdoj.gov;James.J.Wilkinson@usdoj.gov

Charles Griffin Wohlrab

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Charles Griffin Wohlrab

on behalf of Creditor Wells Fargo National Association as Trustee for Banc of America, Alternative Loan Trust 2005-11,
Mortgage Pass-Through Certificates, Series 2005-11 cwohrlab@raslg.com

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Elisabeth Bruce

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eastern.taxcivil@usdoj.gov

Elisabeth Bruce

on behalf of Creditor United States of America Department of the Treasury Internal Revenue Service
elisabeth.m.bruce@usdoj.gov, eastern.taxcivil@usdoj.gov

Jill Locnikar

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patricia.fitzgerald@usdoj.gov;caseview.ecf@usdoj.gov;kassi.horton@usdoj.gov

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Mortgage Pass-Through Certificates, Series 2005-11 kebeck@bernsteinlaw.com, jbluemle@bernsteinlaw.com

Kevin Scott Frankel

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Kristen D. Little

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Lauren Michaels

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Mario J. Hanyon

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mario.hanyon@brockandscott.com

Mario J. Hanyon

on behalf of Creditor Deutsche Bank National Trust Company as Trustee for Soundview Home Loan Trust 2006-OPT5,
Asset-Backed Certificates, Series 2006-OPT5 wbecf@brockandscott.com, mario.hanyon@brockandscott.com

Mark J. Pecarchik

on behalf of Creditor U.S. Bank Trust National Association as Trustee of the Bungalow Series III Trust pecarchik1@msn.com,
FedPhe@hotmail.com

Norma Hildenbrand, on Behalf of the United States Trustee by

on behalf of U.S. Trustee Office of the United States Trustee Norma.L.Hildenbrand@usdoj.gov

Office of the United States Trustee

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Thomas Song

on behalf of Creditor DEUTSCHE BANK NATIONAL TRUST COMPANY et.al. pawb@fedphe.com

Thomas Song

on behalf of Creditor BANK OF AMERICA N.A. pawb@fedphe.com

TOTAL: 31